

SUPREME COURT OF CALIFORNIA

**NOTICE OF
FORTHCOMING FILING**

The Supreme Court has indicated that the filing of a written opinion in the following case(s) is forthcoming. At the filing time designated below, the filed opinion(s) will be accessible at the judicial branch web site (www.courtinfo.ca.gov) and copies will be made available at the Supreme Court Clerk's Office.

[Generally, the description set out with regard to each case is reproduced from the original news release issued when review in the matter was granted, and is provided for the convenience of the public and the press. The description does not necessarily reflect the view of the court, or define the specific issues that will be addressed by the court.]

GOODMAN (RANDALL) et al. v. LOZANO (JESUS) et al.

S162655 (G036774 & G037091; Orange County Superior Court – 01CC02874)
Argued in Los Angeles 12-08-09

This case presents the following issue: When a plaintiff settles with one tortfeasor and goes to trial against another but obtains no additional recovery because the amount of damages awarded is less than the setoff amount based on the pretrial settlement, is that plaintiff nevertheless a prevailing party as a matter of law for purposes of an award of fees and costs under Code of Civil Procedure section 1032?

STEINHART (LORRAINE) v. COUNTY OF LOS ANGELES

S158007 (B190957; Los Angeles County Superior Court – LC073339)
Argued in Los Angeles 12-08-09

This case presents the following issues: (1) Is the vesting of a life estate a “change in ownership” under Revenue and Taxation Code section 60 that triggers reassessment? (2) Was the taxpayer, under these circumstances, required to exhaust her administrative remedies by pursuing her claim with the Assessment Appeals Board before filing suit? (3) Was the taxpayer’s declaratory relief action barred by the prohibition in Revenue and Taxation Code section 4807 on actions to “prevent or enjoin the collection of property taxes”?

Opinion(s) in the above case(s) will be filed on:

Thursday, February 4, 2010 at 10:00 a.m.